

The Auditing Division of the Utah State Tax Commission is currently conducting a self-review of vacation rental properties. A self-review consists of selected businesses or individuals reviewing their own books and records for a potential sales and use tax or transient room tax liability.

Sales and use tax references may be found in [Title 59 Chapter 12](#) of the Utah Code, Administrative Rules

[19S-79](#)

, [R865-19S-96](#)

, and

[R865-21U-6](#)

, and

[Publication 56](#)

.

[R865-](#)

The following files will assist you in completing this self-review. If you need additional information, contact the Auditing Division at: comp@utah.gov.

Files and Forms

- [First Letter](#)
- [Refund Letter](#)
- [Examples](#)
- [Instructions](#)
- Worksheet – One Worksheet will be needed for each property location. Please print additional Worksheets as needed.
- [Excel Version](#)

For your convenience, we recommend using this version. Only the blue-shaded fields need to be filled. Please select a location city (or county, if the property is outside city limits) from the drop down list in the first row. Tax rate information will be automatically inserted. Enter amounts in the "Gross Receipts" and "Consumable Goods Purchased Tax Free" columns as indicated by the Instructions above, and tax and interest will be automatically computed.

- [PDF Version](#)

If you use this version of the Worksheet, the Tax Rate Table below will assist you in determining tax rates to use.

- [Tax Rate Table](#)
- [Checklist & Questionnaire](#)
- Summary
- [Excel Version](#)
- [PDF Version](#)

- Refund Request
- [Excel Version](#)
- [PDF Version](#)